

PROPRIETARY FUNDS

NONMAJOR ENTERPRISE FUNDS DECEMBER 31, 2006

King County has established Enterprise Funds to account for organizations which are intended to be self-supporting through fees charged for services provided to the public. The County has six nonmajor enterprises that use the accrual basis of accounting. A typical enterprise consists of an operating fund and construction subfund and may also include debt service or other reserve subfunds.

Institutional Network (I-Net) Enterprise Fund – Accounts for the development and operations of a fiberoptic network which connects approximately 300 public facilities across King County. I-Net provides broadband internet connectivity, including data, voice and video communications to schools in unincorporated King County, public safety agencies, courts, public health facilities, and other public service agencies.

<u>King County International Airport (KCIA) Enterprise Fund</u> – Accounts for the operations, maintenance, capital improvements, and expansion of the King County International Airport/Boeing Field. With its two runways (3,710 feet and 10,000 feet in length) and four fixed-base operators, KCIA provides all the facilities and services necessary to support jet and propeller-driven aircraft and helicopters. KCIA is an FAA-designated General Aviation Reliever for Sea-Tac Airport and averages over 375,000 general aviation operations per year.

Radio Communications Services Enterprise Fund – Accounts for the operations, maintenance, capital improvements, and expansion of the 800 MHz trunked radio system that provides communications for virtually all public safety agencies of the County, as well as many other local government agencies. Costs are recovered primarily through user fees, including charges for maintenance and future equipment replacement.

<u>Sewer Utility Enterprise Fund</u> – Originally established to collect assessments and pay principal and interest on sewer revenue bonds issued in the King County Utility Local Improvement District and the King County Sewer and Drainage District 4. This fund was closed in 2006.

<u>Solid Waste Enterprise Fund</u> – Accounts for the operations, maintenance, capital improvements, and expansion of the County's solid waste disposal facilities under the Solid Waste Division of the Department of Natural Resources and Parks. The County operates eight solid waste transfer stations, two drop box stations, two household hazardous waste facilities, one regional landfill, and recycling services for residential customers. Operating revenues result primarily from tipping fees at the active solid waste disposal sites, while bond proceeds fund most new construction. Significant reserves are set aside to replace landfills, to provide for post-closure care and remediation costs, and to replace capital equipment.

<u>Stadium Enterprise Fund</u> – Originally established to account for the operations, maintenance, and capital improvements to the King County Stadium (the Kingdome). Although the implosion and subsequent demolition of the Kingdome took place in 2000, the enterprise fund remains open pending final disposition of the fund's remaining assets.

COMBINING STATEMENT OF NET ASSETS NONMAJOR ENTERPRISE FUNDS DECEMBER 31, 2006 (IN THOUSANDS)

ASSIST		TOTAL	I-NET	KING COUNTY INTERNATIONA AIRPORT		SEWER UTILITY	solid waste	STADIUM
Contact contact equivolents	ASSETS					*****	-	
Contact contact equivolents	Current assets							
Resince of control control equivalents 1,333		\$ 67.341	\$ 1,570	\$ 9,331	\$ 4.865	\$ -	\$ 51,475	\$ 100
Accounts receivable 5,78	·				-	-	-	-
Estimated uncollecitate accounts receivable 154			279		106	_	5.701	_
Due from other funds			2,,			_		_
Dee from other governments			10		72	_		_
Inventory of supplies 1,122 131 3.8					, , ,	_		_
Propagniture 1968 1969	-		,,		. 133			
Noncurrent assets 78,746 1,940 1,1945 5,176 . 59,587 100					133	_	030	
Realificid assets			1,940		5,176		59,587	100
Realificid assets	Noncurrent assets							
Canama cach equivalents	Restricted assets							
Due from other funds		86,706		11.658	2,631	-	72,417	_
Due from other funds	·					_	_	_
Due from other governments 110 1106 2.658 7.2417 Tolal restricted assets 3.68484 11.768 2.6588 7.2417 Coppilal casets 3.5358 14.760 18.775 1.423 Buildings 8.8339 3.2887 2.4719 7.33 Improvements other than buildings 160,700 13.354 26.674 4.650 116.000 Furniture, machinery and equipment 76.162 6.726 3.783 18.561 4.6892 Furniture, machinery and equipment 76.162 6.726 3.783 18.561 4.6892 Furniture, machinery and equipment 76.162 6.726 3.7353 15.501 18.764 Furniture, machinery and equipment 76.162 6.726 3.3543 18.764 Furniture, machinery and equipment 76.162 7.2430 7.010 3.3543 18.764 Furniture, machinery and equipment 76.162 7.2430 7.010 3.3543 18.764 Furniture, machinery and equipment 76.162 7.2430 7.2430 7.2430 18.764 Furniture, machinery and equipment 76.162 7.2430 7.2430 18.764 Furniture, machinery and equipment 76.162 7.2430 7.2430 18.764 Furniture, machinery and equipment 7.2450 7.2430 Furniture, machinery and equipment 7.2450 7.2450						_	_	_
Total restricted assets			_	. 110		_	_	_
Capital assets	_						72 417	
Buildings								
Buildings S8.339 32.887 24.719 7.33 Improvements other than buildings 160.700 13.54 26.676 4.650 116.020 Furniture, macchinery and equipment 76.162 6.726 3.933 18.561 46.892 Accumulated depreciation (173.423) (9,370) (31.05) (15.440) (116.275) (73.3) Work in progress 5.2327 33.533 10.700 18.75 Total capital assels 296.306 10.710 80.444 7.771 109.095 1.423 Total anoncurrent assels 296.306 10.710 92.232 10.429 18.1512 1.423 TOTAL ASSETS 375.052 12.650 104.175 15.605 241.099 1.523 LABILITIES	·	35 358	_	. 14 960	_	_	18 975	1 423
Improvements other than buildings 160,700 13,354 26,676 4,450			_		_	_		
Pumiture, machinery and equipment 76,162 6,726 3,983 18,561 46,892 7.00 1,000	_		13 35/		4.650	_		733
Accumulated depreciation (173,423) (9,370) (31,605) (15,404) - (116,275) (73) Work in progress 52,327 - 33,563 1 100,905 1,423 Total capital assets 296,306 10,710 92,232 10,429 - 21,1099 1,233 TOTAL ASSETS 375,052 12,650 104,175 15,605 - 241,099 1,233 LIABILITIES Current floatilities 8,705 223 1,953 155 - 6,374 2 Current floatilities 8,705 223 1,953 155 - 6,374 2 Due to other funds 3,826 172 2,384 69 - 1,201 - 1 Interest poyable 1,470 25 133 43 - 1,269 2 Wages payable 1,470 25 133 43 - 1,269 2 Cowpensated absences payable 58 2 13 3 - 40 2 Customer deposits 412 - 375	-					_		
Work in progress 52.327 33.563 - 18.764 Total capital cassels 209.463 10.710 80.464 7.771 0.109.095 1.423 Total capital cassels 296.306 10.710 22.232 10.429 1.81.512 1.423 TOTAL ASSETS 375.052 12.650 104.175 15.605 241.099 1.523 LIABILITIES Corrent liabilities 8.705 223 1.953 155 6.374 -	• • • •					_		17331
Total capital assets 209,463 10,710 80,464 7,771 109,095 1,423 1014 1	•		(7,3/0		(13,440)			(733)
Total noncurrent assets 296,306 10,710 92,232 10,429 - 181,512 1,423 1074 10,425 1	· -		10.710		7 771			1 422
TOTAL ASSETS 375.052 12.650 104.175 15.605 - 241.099 1.523 LIABILITIES	•							
LIABILITIES								
Current liabilities	IOTAL ASSETS	3/3,032	12,030	104,173	13,603		241,077	1,323
Accounts payable 8,705 223 1,953 155 - 6,374 - Due to other funds 3,826 172 2,384 69 - 1,201 - 2,201 - 1,201 - 2,201 -	LIABILITIES							
Due to other funds 3,826 172 2,384 69 - 1,201 - 1,101 1,101	Current liabilities							
Interest payable	Accounts payable	8,705	223	1,953	155	-	6,374	-
Wages payable 1,470 25 133 43 - 1,269 - Compensated absences payable 58 2 133 3 - 40 - Compensated absences payable - 152 15 - 10 - 10 - Compensated absences payable - 177 - 152 15 - 10 - 10 - 2 - 10 - 2 - 10 - 2 - 10 - 2 - 10 - 2 - 10 - 2 - 10 - 2 - 10 - 2 - 10 - 2 - 10 - 2 - 10 - 2 - 10 - 2 - 10 - 2 - 10 - 2 - 10 - 2 - 10 - 2 - 2 - 10 - 2 - 2 - 11 - 2 - 2 - 2 - 11 - 2	Due to other funds	3,826	172	2,384	69	-	1,201	-
Compensated absences payable 58 2 13 3 - 40 - 1 1 1 1 1 1 1 1 1	Interest payable	101	6	28	-	-	67	-
Taxes payable 177 - 152 15 - 10 - Unearned revenue 2,103 183 1,919 - - 1 - Customer deposits 412 - 375 37 - - - Obligation under reverse repurchase agreements 5.831 - 880 - - 4,951 - General obligation bonds payable 6.497 540 325 - - 5,632 - Total current liabilities 29,180 1,151 8,162 322 - 19,545 - Compensated absences payable 3,858 72 391 84 - 3,311 - General obligation bonds payable 3,858 72 391 84 - 9,361 - General obligation bonds payable 20,846 4,665 6,820 - - 9,361 - Environmental remediation 2,195 - - - 5,552 -<	Wages payable	1,470	25	133	43	-	1,269	-
Unearmed revenue 2,103 183 1,919 - - 1 -	Compensated absences payable	58	2	13	3	-	40	-
Customer deposits 412 - 375 37 -	Taxes payable	177		152	15	-	10	-
Obligation under reverse repurchase agreements 5,831 - 880 - - 4,951 - General obligation bonds payable 6,497 540 325 - - 5,632 - Total current liabilities 29,180 1,151 8,162 322 - 19,545 - Long-term liabilities 29,180 1,151 8,162 322 - 19,545 - Long-term liabilities 20,846 4,665 6,820 - 3,311 - General obligation bonds payable 20,846 4,665 6,820 - - 9,361 - Deferred bond discount/refunding losses (552) - - - (552) - Environmental remediation 2,195 - 2,195 - - 92,879 - Londfill closure and closure care liability 92,879 - - - 92,879 - Total LIABILITIES 148,406 5,888 17,568 406 -	Unearned revenue	2,103	183	1,919	-	-	1	-
General obligation bonds payable 6,497 540 325 - - 5,632 - Total current liabilities 29,180 1,151 8,162 322 - 19,545 - Long-term liabilities 20,846 8,162 391 84 - 3,311 - Compensated absences payable 3,858 72 391 84 - 3,311 - General obligation bonds payable 20,846 4,665 6,820 - - 9,361 - Deferred bond discount/refunding losses (552) - - - (552) - Environmental remediation 2,195 - - - (552) - Landfill closure and closure care liability 92,879 - - - 92,879 - Total long-term liabilities 119,226 4,737 9,406 84 - 104,999 - TOTAL LIABILITIES 148,406 5,888 17,568 406 - 124,544	Customer deposits	412	-	375	37	-	-	-
Total current liabilities 29,180 1,151 8,162 322 - 19,545 - 1	Obligation under reverse repurchase agreements	5,831	-	880	-	-	4,951	-
Long-term liabilities Compensated absences payable 3,858 72 391 84 - 3,311 - General obligation bonds payable 20,846 4,665 6,820 - - 9,361 - Deferred bond discount/refunding losses (552) - - - - (552) - Environmental remediation 2,195 - 2,195 - - - 92,879 - - 104,999 - 104,999 - 107,000 108,000 109,000	General obligation bonds payable	6,497				-		-
Compensated absences payable 3.858 72 391 84 - 3.311 - General obligation bonds payable 20.846 4.665 6.820 - - 9.361 - Deferred bond discount/refunding losses (552) - - - (552) - Environmental remediation 2,195 - 2,195 - - - - - - Landfill closure and closure care liability 92,879 - - - - 92,879 - - - 92,879 - - - 92,879 - - - 92,879 - - - 92,879 - - - 92,879 - - - 92,879 - - - 92,879 - - - 92,879 - - - 104,999 - - Total long-time liabilities 114,840 5,888 17,568 406 - 124,544 - -	Total current liabilities	29,180	1,151	8,162	322		19,545	
General obligation bonds payable 20,846 4,665 6,820 - - 9,361 - Deferred bond discount/refunding losses (552) - - - (552) - Environmental remediation 2,195 - 2,195 - - - - Landfill closure and closure care liability 92,879 - - - 92,879 - Total long-term liabilities 119,226 4,737 9,406 84 - 104,999 - TOTAL LIABILITIES 148,406 5,888 17,568 406 - 124,544 - NET ASSETS Invested in capital assets, - - 7,771 - 94,654 1,423 Restricted for capital projects 12,231 - 9,573 2,658 - - - - Unrestricted 31,743 1,257 3,715 4,770 - 21,901 100	Long-term liabilities							
Deferred bond discount/refunding losses (552) - - - - (552) - - - -	Compensated absences payable	3,858	72	391	84	-	3,311	-
Environmental remediation 2.195 - 2.195 -	General obligation bonds payable	20,846	4,665	6,820	-	-	9,361	-
Landfill closure and closure care liability 92,879 - - - - 92,879 - Total long-term liabilities 119,226 4,737 9,406 84 - 104,999 - TOTAL LIABILITIES 148,406 5,888 17,568 406 - 124,544 - NET ASSETS Invested in capital assets, - - 7,771 - 94,654 1,423 Restricted for capital projects 12,231 - 9,573 2,658 - - - - Unrestricted 31,743 1,257 3,715 4,770 - 21,901 100	Deferred bond discount/refunding losses	(552)	-	-	-	-	(552)	-
Total long-term liabilities 119,226 4,737 9,406 84 - 104,999 - TOTAL LIABILITIES 148,406 5,888 17,568 406 - 124,544 - NET ASSETS Invested in capital assets, - - - 1,423 Restricted debt 182,672 5,505 73,319 7,771 - 94,654 1,423 Restricted for capital projects 12,231 - 9,573 2,658 - - - - Unrestricted 31,743 1,257 3,715 4,770 - 21,901 100	Environmental remediation	2,195	-	2,195	-	-	-	-
TOTAL LIABILITIES 148,406 5,888 17,568 406 - 124,544 - NET ASSETS Invested in capital assets, - - - 182,672 5,505 73,319 7,771 - 94,654 1,423 Restricted for capital projects 12,231 - 9,573 2,658 - - - - Unrestricted 31,743 1,257 3,715 4,770 - 21,901 100	Landfill closure and closure care liability	92,879				-	92,879	
NET ASSETS Invested in capital assets, net of related debt 182,672 5,505 73,319 7,771 - 94,654 1,423 Restricted for capital projects 12,231 - 9,573 2,658 Unrestricted 31,743 1,257 3,715 4,770 - 21,901 100	Total long-term liabilities	119,226	4,737	9,406	84		104,999	
Invested in capital assets, 182,672 5,505 73,319 7,771 - 94,654 1,423 Restricted for capital projects 12,231 - 9,573 2,658 - - - - - Unrestricted 31,743 1,257 3,715 4,770 - 21,901 100	TOTAL LIABILITIES	148,406	5,888	17,568	406		124,544	
net of related debt 182,672 5,505 73,319 7,771 - 94,654 1,423 Restricted for capital projects 12,231 - 9,573 2,658 - - - - - Unrestricted 31,743 1,257 3,715 4,770 - 21,901 100								
Restricted for capital projects 12,231 - 9,573 2,658 - - - - - - Unrestricted 31,743 1,257 3,715 4,770 - 21,901 100	•							
Unrestricted 31,743 1,257 3,715 4,770 - 21,901 100	net of related debt		5,505			-	94,654	1,423
	, , , , , , , , , , , , , , , , , , ,		-			-	-	-
TOTAL NET ASSETS \$ 226,646 \$ 6,762 \$ 86,607 \$ 15,199 \$ - \$ 116,555 \$ 1,523						-		
	TOTAL NET ASSETS	\$ 226,646	\$ 6,762	\$ 86,607	\$ 15,199	\$ -	\$ 116,555	\$ 1,523

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS NONMAJOR ENTERPRISE FUNDS FOR THE YEAR ENDED DECEMBER 31, 2006 (IN THOUSANDS)

			KING COUNTY INTERNATIONAL AIRPORT	RADIO COMMUNI- CATIONS SERVICES	SEWER UTILITY	SOLID WASTE	STADIUM	
OPERATING REVENUES								
I-Net fees	\$	3,163	\$ 3,163	\$ -	\$ -	\$	- \$ -	\$ -
Radio services		3,517	-	-	3,517			-
Solid waste disposal charges	8	8,845	-	-	-		- 88,845	-
Airfield fees		2,214	-	2,214	-			-
Hangar, building, and site rentals and leases		9,010	-	9,010	-			-
Reimbursement for services to tenants		1,233	-	1,233	-			-
Miscellaneous		14	 	14				
Total operating revenues		7,996	 3,163	12,471	3,517		- 88,845	
OPERATING EXPENSES								
Personal services	3	9,925	531	3,946	1,183		- 34,265	-
Materials and supplies		8,242	28	398	245		- 7,571	_
Contract services and other charges	2	7,100	757	1,296	642		- 24,405	_
Utilities		3,094	8	1,157	79		- 1,850	-
Internal services	1	2,779	281	4,444	430		- 7,624	-
Landfill closure and post-closure care		7,882	-	-	-		- 7,882	-
Depreciation		7,268	 366	1,709	1,557		- 13,636	
Total operating expenses	11	6,290	 1,971	12,950	4,136		- 97,233	-
OPERATING INCOME (LOSS)	(;	8,294)	 1,192	(479)	(619)		- (8,388)	-
NONOPERATING REVENUES (EXPENSES)								
Interest earnings		7,204	51	969	297		5 5,878	4
Interest expense	(1,523)	(308)	(351)	-		- (864)	-
Rental income		407	-	-	-		- 407	-
DNR administration revenue		3,039	-	-	-		- 3,039	-
DNR administration expense	(3	3,535)	-	-	-		- (3,535)	-
Gain (loss) on disposal of capital assets		1,429	-	10	(289)		- 1,708	-
Remediation expense	(:	2,195)	-	(2,195)	-			-
Miscellaneous revenue		322	-	-	-		- 317	5
Miscellaneous expense		1,247)	 -	-			- (1,247)	
Total nonoperating revenues (expenses)		3,901	 (257)	(1,567)	8		5,703	9
Income (loss) before contributions								
and transfers	(-	4,393)	935	(2,046)	(611)		5 (2,685)	9
Capital grants and contributions		5,878	3,534	21,248	108		- 988	-
Transfers in		3,111	292	-	19		- 2,800	-
Transfers out	(;	3,322)	 (3)	(6)	(17)	(21	(3,083)	
CHANGE IN NET ASSETS	2	1,274	4,758	19,196	(501)	(20	3) (1,980)	9
NET ASSETS - JANUARY 1, 2006	20:	5,372	 2,004	67,411	15,700	20	118,535	1,514
NET ASSETS - DECEMBER 31, 2006	\$ 220	5,646	\$ 6,762	\$ 86,607	\$ 15,199	\$	\$ 116,555	\$ 1,523

COMBINING STATEMENT OF CASH FLOWS NONMAJOR ENTERPRISE FUNDS FOR THE YEAR ENDED DECEMBER 31, 2006 (IN THOUSANDS) (PAGE 1 OF 2)

	TOTAL	<u>NE</u>	<u>T</u>	INTER	G COUNTY RNATIONAL NIRPORT	CC . C	RADIO DMMUNI- ATIONS ERVICES	EWER		SOLID WASTE	STA	ADIUM_
CASH FLOWS FROM OPERATING ACTIVITIES												
Cash received from customers	\$ 109,288	\$ 2,	841	\$	14,289	\$	3,751	\$ -	\$	88,407	\$	-
Cash payments to suppliers												
for goods and services	(48,467)	•	000)		(7,945)		(1,332)	-		(38,190)		-
Cash payments for employee services	(39,546)	(-	496)		(3,876)		(1,150)	-		(34,024)		-
Other receipts	3,771		-		-		-	-		3,766		5
Other payments	(3,535)							 		(3,535)		
Net cash provided by												
operating activities	21,511	1,	345		2,468		1,269	 	_	16,424		5
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES												
Operating grants and contributions	(1,184)		_		_		-	-		(1,184)		-
Transfers in	3,111		292		-		19	-		2,800		-
Transfers out	(3,322)		(3)		(6)		(17)	(213)		(3,083)		-
Net cash provided (used) by								 				
noncapital financing activities	(1,395)		289		(6)		2	 (213)		(1,467)		
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES												
Acquisition of capital assets	(35,835)	(:	208)		(23,502)		(88)	-		(12,037)		-
Principal paid on general obligation bonds	(6,039)		430)		(315)			-		(5,294)		-
Interest paid on general obligation bonds	(1,662)	(;	302)		(352)		_	_		(1,008)		_
Capital grants received	22,160		_		21,237		-	-		923		-
Proceeds from disposal of capital assets	11		-		11		-	-		-		-
Landfill closure and post-closure care	(7,374)		-		-		-	-		(7,374)		-
Net cash used by capital and related								 				
financing activities	(28,739)	(940)		(2,921)		(88)			(24,790)		
CASH FLOWS FROM INVESTING ACTIVITIES												
Decrease in allocation of pooled												
reverse repurchase agreements	(11,362)		-		(1,643)		-	-		(9,719)		-
Interest on investments (including												
unrealized gains and losses reported												
as cash and cash equivalents)	7,203		51		969		297	4		5,878		4
Net cash provided (used) by												
investing activities	(4,159)		51	_	(674)		297	 4		(3,841)		4
NET INCREASE (DECREASE) IN CASH AND												
CASH EQUIVALENTS	(12,782)		745		(1,133)		1,480	(209)		(13,674)		9
CASH AND CASH EQUIVALENTS -	(12,702)		, 73		(1,100)		1,400	120//		(10,074)		,
JANUARY 1, 2006	168,662	!	825		23,955		6,016	209		137,566		91
CASH AND CASH EQUIVALENTS -	100,002			_	20,700			 		, , , , , ,		
DECEMBER 31, 2006	\$ 155,880	\$ 1,.	570	\$	22,822	\$	7,496	\$ 	\$	123,892	\$	100
						_		 	_			

COMBINING STATEMENT OF CASH FLOWS NONMAJOR ENTERPRISE FUNDS FOR THE YEAR ENDED DECEMBER 31, 2006 (IN THOUSANDS) (PAGE 2 OF 2)

		OTAL	************	I-NET	INTER	G COUNTY RNATIONAL AIRPORT	CC . C.	RADIO DMMUNI- ATIONS ERVICES		EWER TILITY	_	SOLID WASTE	STAE	DIUM
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING		/ITIES												
Operating income (loss)	\$	(8,294)	\$	1,192	\$	(479)	\$	(619)	\$	_	\$	(8,388)	\$	_
operating income (less)	<u>*</u>	(0,2,1)	Ψ		<u> </u>	1.77	*	(017)	<u>*</u>		<u> </u>	(0,000)	*	
ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES														
Depreciation		17,268		366		1,709		1,557		-		13,636		-
Landfill closure and post-closure care		7,882		-		-		-		-		7,882		-
Other nonoperating revenue/expense		236		-		-		-		-		231		5
Changes in assets - (increase) decrease														
Accounts receivable, net		(801)		(279)		(209)		41		-		(354)		-
Notes and contracts receivable		6		-		-		6		-		-		-
Due from other funds		3,135		43		1,885		176		-		1,031		-
Due from other governments		(237)		(59)		98		-		-		(276)		-
Inventory of supplies		(119)		-		(15)		(54)		-		(50)		-
Prepayments		(2)		-		(2)		-		-		-		-
Changes in liabilities - increase (decrease)														
Accounts payable		4,576		(78)		1,264		80		-		3,310		-
Due to other funds		(2,546)		150		(1,896)		38		-		(838)		-
Wages payable		134		6		15		11		-		102		-
Taxes payable		3		-		20		(17)		-		-		~
Unearned revenues		(34)		(25)		(9)		-		-		-		-
Compensated absences		242		29		54		21		-		138		-
Customer deposits		62		-		33		29						-
Total Adjustments		29,805		153		2,947		1,888				24,812		5
NET CASH PROVIDED (USED) BY														
OPERATING ACTIVITIES	\$	21,511	\$	1,345	\$	2,468	\$	1,269	\$		\$	16,424	\$	5
NONCASH INVESTING, CAPITAL, AND FINANC	ING A	CTIVITIES:												
Contributions of capital														
assets from government	\$	9,277	\$	9,169	\$	-	\$	108	\$	-	\$	-	\$	-



INTERNAL SERVICE FUNDS DECEMBER 31, 2006

<u>Construction and Facilities Management Fund</u> – Accounts for custodial services, building maintenance, and CIP project management. The fund earns revenue by charging tenants of County buildings for facilities maintenance, renovation, and architectural services.

<u>DES Equipment Replacement Fund</u> – Accounts for the purchase and replacement of personal computers for the agencies in King County Department of Executive Services.

<u>Employee Benefits Program Fund</u> – Accounts for the activities of employee medical, dental, life insurance, and long-term disability benefit programs and will account for future modifications to existing benefits or additions of new employee benefits.

<u>Financial Management Services Fund</u> – Accounts for financial services, including accounting, treasury, contracts, and procurement services provided to King County and other contracting agencies.

Office of Information Resource Management Operating Fund – Accounts for the activities relating to the operations of the Office of Information Resource Management, including countywide information technology strategic planning and project management oversight.

Information and Telecommunications Services Fund – Consists of two subfunds that account for data processing and telecommunications services provided to King County and other contracting agencies. The Data Processing Services subfund is responsible for the wide area data network, applications development and support, data center operations, database and server maintenance, server hosting, internet access, web infrastructure, help desk operations, and equipment replacement services. The Telecommunications Services subfund is responsible for managing desktop and wireless telephony services. This includes billing, inventory, maintenance and replacement of telephone systems, managing calling card and long distance services, and providing consulting services on a time-available basis to County telephone users.

<u>Insurance Fund</u> – Accounts for the activities of the Office of Risk Management, which include performing risk analysis, evaluating alternatives and purchasing insurance, adjusting claims, and recommending policies and practices to reduce potential liabilities and ensure the adequacy of insurance coverage for King County departments.

<u>King County Geographic Information Systems Fund</u> – Accounts for the activities required to operate, maintain, and enhance the automated geographic information systems that serve both King County agencies and external customers.

<u>Motor Pool Equipment Rental Fund</u> – Accounts for the purchase and maintenance of a fleet of vehicles for use by County agencies.

<u>Printing/Graphic Arts Services Fund</u> – Accounts for printing, graphic arts, and duplicating services.

<u>Public Works Equipment Rental Fund</u> – Accounts for the purchase and maintenance of equipment and materials primarily used by the Road Services Division for maintenance and repair.

<u>Safety and Workers' Compensation Fund</u> – Accounts for the administration of an employee safety and training program designed to provide a safe and healthful workplace, as required by the Washington Industrial Safety and Health Act of 1973, and accounts for King County's self-insured worker compensation system as certified under Title 51 Revised Code of Washington (RCW), Industrial Insurance Act.

<u>Wastewater Equipment Rental Fund</u> – Accounts for the purchase and maintenance of a fleet of equipment and vehicles for use by the Wastewater Treatment Division and Water and Land Resources.

COMBINING STATEMENT OF NET ASSETS INTERNAL SERVICE FUNDS DECEMBER 31, 2006 (IN THOUSANDS) (PAGE 1 OF 3)

ASSETS		TOTAL	& F.	STRUCTION ACILITIES AGEMENT	QUIPMENT	BE	PLOYEE ENEFITS DGRAM
Cost and cost equivolents	ASSETS						
Accounts receivable 190	Current assets						
Bitmated uncollectible	Cash and cash equivalents	\$ 168,192	\$	3,388	\$ 612	\$	24,039
Concounts receivable 112	Accounts receivable	490		410	-		-
Due from other funds 7.399 637 313 Due from other governments, net 326 Inventory of supplies 1.284 215 Prepayments 9,074 Total current assets 186,753 4.650 925 24,039 Total current assets 186,753 4.650 925 Total current assets 186,753 4.650 925 Improvements other than buildings 3,174 Improvements of 2,2843 Improvement ilobilities 3,174 Improvement of the funds 3,174 .	Estimated uncollectible						
Due from other governments, net inventory of supplies 1,284 215	accounts receivable	(12)		-	-		-
Investory of supplies 1,284 215	Due from other funds	7,399		637	313		-
Prepayments 9,074 -	Due from other governments, net	326		-	-		-
Total current assets 186.753 4.650 925 24.039	Inventory of supplies	1,284		215	-		-
Capital assets Improvements other than buildings 3,174 525	Prepayments	 9,074			 		
Improvements other than buildings 3,174 525 -	Total current assets	 186,753		4,650	 925		24,039
Improvements other than buildings 3,174 525 -	Capital assets						
Accumulated depreciation (1.018) (302) - - Furniture, machinery and equipment 94.404 2.583 1.863 81 Accumulated depreciation (63.3364) (1.123) (1.090) (35) Work in progress 2.843 - - 2.843 Iotal capital assets 36.037 1.593 7.5 2.884 Iotal capital assets 222.790 6.243 1.698 26.728 ILASSETS 222.790 6.243 1.698 26.728 ILABILITIES 2 2.433 1.698 26.728 LIABILITIES 3.567 593 68 1.622 Estimated claim settlements 76.785 - - 1.8893 Due to other funds 3.567 591 - - 1.8893 Due to other funds 3.567 591 - - - - - - - - - - - - - - - - -	•	3.174		525	-		_
Puniture, machinery and equipment 94,404 2.583 1.863 81 Accumulated depreciation (63,366) (1.213) (1.070) (35) (3					_		_
Accumulated depreciation (63.364) (1.213) (1.090) (35) Work in progress 2.843 - - 2.843 Total capital assets 36.037 1.593 773 2.889 TOTAL ASSETS 222,790 6.243 1.698 26.928 ELABILITIES Total capital settlements For Progression and settlements For Progression and settlements 13,156 953 68 1,662 Estimated claim settlements 76,785 - - 13,893 30 1,662 Estimated claim settlements 3,567 591 - 13,893 30 1,662 Estimated claim settlements 3,567 591 - 13,893 30 1,662 2 13,893 30 - - 13,893 30 1,662 2 13,893 30 - - 13,893 30 - - 1,893 30 - - - 1,893 30 - - - - 1,202 - - <td>· · · · · · · · · · · · · · · · · · ·</td> <td></td> <td></td> <td></td> <td>1.863</td> <td></td> <td>81</td>	· · · · · · · · · · · · · · · · · · ·				1.863		81
Work in progress 2,843 - - 2,843 Total capital assets 36,037 1,593 773 2,898 TOTAL ASSETS 222,790 6,243 1,698 25,928 LABILITIES S 2,624 8 1,662 Current liabilities 8 1,662 1,682 1,682 1,682 Accounts payable 13,156 953 68 1,662 1,893 1,662 1,682 1							
Total capital assets 36,037 1,593 773 2,889 Total ASSETS 222,790 6,243 1,698 26,928 26,928 222,790 2,243 1,698 26,928 26,928 222,790 2,243 2,898 2,6928 2,892 2,892 2,892 2,893 2,89				(1,210)	-		
Comman	· -	 		1.593	 773		
Current	•	 			 		
Current liabilities		 			 		
Accounts payable 13,156 953 68 1,662 Estimated claim settlements 76,785 - - 13,893 Due to other funds 3,567 591 - 37 Interest payable 9 8 - - - Interfund short-term loans payable 988 - - - - Wages payable 2,643 797 - 127 Compensated absences payable 18 7 - - - Taxes payable 18 7 - - - - Unactual revenues 650 -<							
Estimated claim settlements 76,785 - - 13,893 Due to other funds 3,567 591 - 37 Interfund short-term loans payable 98 - - - Interfund short-term loans payable 988 - - - Wages payable 2,643 797 - 127 Compensated absences payable 18 7 - 11 Taxes payable 18 7 - - 11 Unearmed revenues 650 - - - 413 Obligations under reverse - - - - 120 General obligation bonds payable 315 160 - - - Assessments payable 15 15 5 - - 120 Custodial accounts 120 - - 120 - - 120 - - 120 - - - - - - -							
Due to other funds 3,567 591 - 37 Interest payable 9 8 - - Interfund short-term loans payable 988 - - - Wages payable 2,643 797 - 127 Compensated absences payable 18 7 - 11 Taxes payable 18 7 - - Unearned revenues 650 - - - - Unearned revenues 650 -				953	68		
Interest payable 9 8 - - Interfund short-term loans payable 988 - - - Wages payable 2.643 797 - 127 Compensated absences payable 505 126 - 11 Taxes payable 18 7 - - Unearned revenues 650 - - 413 Obligations under reverse - - - 413 Obligations under reverse - - - - 413 Obligations under reverse - - - - 413 Obligations under reverse -				-	-		
Interfund short-term loans payable 988 -					=		37
Wages payable 2.643 797 - 127 Compensated absences payable 505 126 - 11 Taxes payable 18 7 - - Unearned revenues 650 - - - Obligations under reverse - - - 11 repurchase agreements 5,537 - - - 1,028 General obligation bonds payable 315 160 - - - Assessments payable 15 15 - - - Custodial accounts 120 - - - 120 Total current liabilities 104,308 2,657 68 17,291 Long-term liabilities 590 590 - - - General obligation bonds payable 59 59 - - - Compensated absences payable 59 59 - - - Estimated claim settlements 39,964 -				8	-		-
Compensated absences payable 505 126 - 11 Taxes payable 18 7 - - Unearned revenues 650 - - - - Obligations under reverse - - 113 repurchase agreements 5,537 - - 1,028 General obligation bonds payable 315 160 - - Assessments payable 15 15 - - - Custodial accounts 120 - - - 120 Total current liabilities 104,308 2,657 68 17,291 Long-term liabilities 590 590 - - - General obligation bonds payable 590 590 - - - Compensated absences payable 9,457 2,368 - 200 Assessments payable 59 59 59 - - Estimated claim settlements 39,964 - -				-	-		-
Taxes payable 18 7 - - Unearned revenues 650 - - 413 Obligations under reverse - - 413 repurchase agreements 5,537 - - 1,028 General obligation bonds payable 315 160 - - Assessments payable 15 15 - - Custodial accounts 120 - - 120 Total current liabilities 104,308 2,657 68 17,291 Long-term liabilities 590 590 - - - General obligation bonds payable 590 590 - - - Compensated absences payable 590 590 - - - Compensated absences payable 59 59 - - - Estimated claim settlements 39,964 - - - - Total long-term liabilities 50,070 3,017 - 2					-		
Uneamed revenues 650 - - 413 Obligations under reverse repurchase agreements 5,537 - - 1,028 General obligation bonds payable 315 160 - - Assessments payable 15 15 - - Custodial accounts 120 - - 120 Total current liabilities 104,308 2,657 68 17,291 Long-term liabilities 590 590 - - - General obligation bonds payable 590 590 - - - Compensated absences payable 9,457 2,368 - 200 Assessments payable 59 59 - - Estimated claim settlements 39,964 - - - Total long-term liabilities 50,070 3,017 - 200 TOTAL LIABILITIES 154,378 5,674 68 17,491 NET ASSETS Invested in capital assets, net of related debt <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td>11</td>					-		11
Obligations under reverse repurchase agreements 5,537 - - 1,028 General obligation bonds payable 315 160 - - Assessments payable 15 15 - - Custodial accounts 120 - - 120 Total current liabilities 104,308 2,657 68 17,291 Long-term liabilities 590 590 - - - General obligation bonds payable 590 590 - - 200 Compensated absences payable 9,457 2,368 - 200 Assessments payable 59 59 - - - Estimated claim settlements 39,964 - - - 200 Total long-term liabilities 50,070 3,017 - 200 TOTAL LIABILITIES 154,378 5,674 68 17,491 NET ASSETS Invested in capital assets, net of related debt 33,125 (274) 857 <				7	-		-
repurchase agreements 5,537 - - 1,028 General obligation bonds payable 315 160 - - Assessments payable 15 15 - - Custodial accounts 120 - - 120 Total current liabilities 104,308 2,657 68 17,291 Long-term liabilities 590 590 - - - Compensated absences payable 590 590 - - - Compensated absences payable 59 59 - - - Assessments payable 59 59 - - - - Estimated claim settlements 39,964 -		650		-	-		413
General obligation bonds payable 315 160 - - Assessments payable 15 15 - - Custodial accounts 120 - - 120 Total current liabilities 104,308 2,657 68 17,291 Long-term liabilities 590 590 - - - General obligation bonds payable 590 590 - - - - Compensated absences payable 9,457 2,368 - 200 -	•						
Assessments payable 15 15 - - 120 Custodial accounts 120 - - 120 Total current liabilities 104,308 2,657 68 17,291 Long-term liabilities 8 2,657 68 17,291 Long-term liabilities 590 590 - - - Compensated absences payable 9,457 2,368 - 200 -				-	-		1,028
Custodial accounts 120 - - 120 Total current liabilities 104,308 2,657 68 17,291 Long-term liabilities Separation bonds payable General obligation bonds payable 590 590 - - Compensated absences payable 9,457 2,368 - 200 Assessments payable 59 59 - - - Estimated claim settlements 39,964 - - - - - Total long-term liabilities 50,070 3,017 - 200 - - - 200 - <					-		-
Total current liabilities 104,308 2,657 68 17,291 Long-term liabilities Seneral obligation bonds payable 590 590 - - - Compensated absences payable 9,457 2,368 - 200 Assessments payable 59 59 - - - Estimated claim settlements 39,964 - <	* *			15	-		-
Cong-term liabilities Separate Separat		 			 		
General obligation bonds payable 590 590 - - Compensated absences payable 9,457 2,368 - 200 Assessments payable 59 59 - - Estimated claim settlements 39,964 - - - Total long-term liabilities 50,070 3,017 - 200 TOTAL LIABILITIES 154,378 5,674 68 17,491 NET ASSETS Invested in capital assets, net of related debt 35,287 843 773 2,889 Unrestricted 33,125 (274) 857 6,548	Total current liabilities	 104,308		2,65/	 - 68		17,291
Compensated absences payable 9,457 2,368 - 200 Assessments payable 59 59 - - Estimated claim settlements 39,964 - - - Total long-term liabilities 50,070 3,017 - 200 TOTAL LIABILITIES 154,378 5,674 68 17,491 NET ASSETS Invested in capital assets, net of related debt 35,287 843 773 2,889 Unrestricted 33,125 (274) 857 6,548	Long-term liabilities						
Assessments payable 59 59 -	General obligation bonds payable	590		590	-		-
Estimated claim settlements 39,964 - - - - 200 Total long-term liabilities 50,070 3,017 - 200 TOTAL LIABILITIES 154,378 5,674 68 17,491 NET ASSETS Invested in capital assets, net of related debt 35,287 843 773 2,889 Unrestricted 33,125 (274) 857 6,548	Compensated absences payable	9,457		2,368	-		200
Total long-term liabilities 50,070 3,017 - 200 TOTAL LIABILITIES 154,378 5,674 68 17,491 NET ASSETS Invested in capital assets, net of related debt 35,287 843 773 2,889 Unrestricted 33,125 (274) 857 6,548	Assessments payable	59		59	-		-
TOTAL LIABILITIES 154,378 5,674 68 17,491 NET ASSETS Invested in capital assets, net of related debt 35,287 843 773 2,889 Unrestricted 33,125 (274) 857 6,548	Estimated claim settlements	 39,964			 		
NET ASSETS Invested in capital assets, net of related debt 35,287 843 773 2,889 Unrestricted 33,125 (274) 857 6,548	Total long-term liabilities	 50,070	-	3,017	 		200
Invested in capital assets, net of related debt 35,287 843 773 2,889 Unrestricted 33,125 (274) 857 6,548	TOTAL LIABILITIES	 154,378		5,674	 68		17,491
net of related debt 35,287 843 773 2,889 Unrestricted 33,125 (274) 857 6,548	NET ASSETS						
Unrestricted 33.125 (274) 857 6.548	Invested in capital assets,						
	net of related debt	35,287		843	773		2,889
TOTAL NET ASSETS \$ 68,412 \$ 569 \$ 1,630 \$ 9,437	Unrestricted	 33,125		(274)	 857		6,548
	TOTAL NET ASSETS	\$ 68,412	\$	569	\$ 1,630	\$	9,437

COMBINING STATEMENT OF NET ASSETS INTERNAL SERVICE FUNDS DECEMBER 31, 2006 (IN THOUSANDS) (PAGE 2 OF 3)

MAN	IANCIAL IAGEMENT ERVICES	INFOR RESO MANA	ICE OF RMATION OURCE AGEMENT RATING	TEI MUN	RMATION & LECOM- IICATIONS ERVICES	INS	SURANCE	GEO0 INFOR	COUNTY GRAPHIC RMATION STEMS	EG	TOR POOL QUIPMENT RENTAL
\$	4,794 -	\$	1,349	\$	7,782 70	\$	83,578	\$	482 1	\$	3,408
					(10)						
	- 781		160		(12) 909		-		- 66		1,886
	297		-		22		-		-		-
	-		-		-		-		-		79
-			1.500		0.771		9,074				- - -
	5,872		1,509		8,771		92,652		549_		5,373
	616		_		_		_		-		2,023
	(551)		-		-		-		-		(155)
	3,704		72		15,770		44		611		30,520
	(2,736)		(57) -		(13,269)		(42)		(515) -		(19,457)
	1,033		15		2,501		2		96		12,931
	6,905		1,524		11,272		92,654		645		18,304
	414		65		2,897		4,720 45,707		18		425
	30		-		- 58		45,707		45		133
	-		-		1		-		-		-
	-		-		-		-		-		-
	610		55		559		68		97		52
	138		15		115 9		11		14 1		9
	237		-		-		-		-		-
	-		-		-		3,524		-		-
	-		-		155		=		=		-
	-		-		-		-		-		-
	1,429		135		3,794		54,044		175		619
	- 0.504		-		- 0.140		-		-		-
	2,594		282		2,140		206		269		161
	-		-				-				-
	2,594		282		2,140		206		269		161
	4,023		417		5,934		54,250		444_		780
	1,033		15		2,501		2		96		12,931
	1,849		1,092		2,837		38,402		105		4,593
\$	2,882	\$	1,107	\$	5,338	\$	38,404	\$	201	\$	17,524

COMBINING STATEMENT OF NET ASSETS INTERNAL SERVICE FUNDS DECEMBER 31, 2006 (IN THOUSANDS) (PAGE 3 OF 3)

ASSETS Current case Current ca		PRINTII GRAPHIO SERVIO	ARTS	EQ	IC WORKS UIPMENT EENTAL	W	AFETY & ORKERS' PENSATION	WASTEWATER EQUIPMENT RENTAL	
Cash and cash equivalents	ASSETS								
Community Comm	Current assets								
Estimated uncollectible	Cash and cash equivalents	\$	-	\$	10,719	\$	23,806	\$	4,235
Cocounts receivable Cocounts Cocounts	Accounts receivable		-		-		9		-
Due from other funds	Estimated uncollectible								
Due from other governments, net inventory of supplies in the properties in the pro	accounts receivable		-		-		-		-
Prepayments	Due from other funds		44		401		1,558		644
Perpoyments	Due from other governments, net		7		-		-		-
Total current assets	Inventory of supplies		-		984		-		6
Capital assets	Prepayments								
Improvements other than buildings	Total current assets		51		12,104		25,373		4,885
Improvements other than buildings	Capital assets								
Accumulated depreciation G	,				10				
Furniture, machinery and equipment Accumulated depreciation 608 26,090 177 12,281 Accumulated depreciation (394) (15,599) (148) (8,811) Work in progress 2 5 2 2 3,470 TOTAL ASSETS 214 10,491 29 3,470 IOTAL ASSETS 265 22,595 25,402 8355 IVABILITIES 2 25,595 25,402 8355 Current flabilities 2 449 1,179 28 Estifimated claim settlements 2 2 17,185 2 Due to other funds 73 2,487 53 46 Interfund short-term loans payable 88 2 2 2 2 1 2 2 2 1 2			-				_		-
Accumulated depreciation G944 I15.599 I148 I188 I188 I189 I189	•		(00				177		12 201
Mork in progress 214 10.491 29 3.470 Total capital assets 214 10.491 29 3.470 Total ASSETS 25.505 25.502 25.502 8.355 LABILITIES									
Total capital assets 1214 10.491 29 3.470 10.14	•		(374)		(13,399)		(140)		(0,011)
COMMENDED COMM			214		10.491		29		3 470
Current labilities									
Current liabilities									
Accounts payable 278 449 1,179 28 Estimated claim settlements - - 17,185 - Due to other funds 73 2,487 53 46 Interest payable - - - - - Interfund short-term loans payable 988 - - - - Wages payable 40 161 77 - - Compensated absences payable 1 - - - - - I caxes payable 1 -									
Estimated claim settlements - 17.185 - Due to other funds 73 2.487 53 46 Interfund short-term loans payable - - - - Wages payable 40 161 77 - Compensated absences payable 13 41 12 - Taxes payable 1 - - - Unearned revenues - - - - Obligations under reverse - - - - repurchase agreements - - - - - General obligation bonds payable -									
Due to other funds 73 2.487 53 46 Interest payable -			278		449				28
Interest payable -			-		-				-
Interfund short-term loans payable 988 -			73		2,487		53		46
Wages payable 40 161 77 - Compensated absences payable 13 41 12 - Taxes payable 1 - - - Unearned revenues - - - - Obligations under reverse - - 985 - repurchase agreements - - - - General obligation bonds payable - - - - Assessments payable - - - - - Custodial accounts 1,393 3,138 19,491 74 Long-term liabilities 1,393 3,138 19,491 74 Long-term liabilities 2 - - - - General obligation bonds payable - - - - - - - Compensated absences payable - - - - - - - - - - - - -			-		-		-		-
Compensated absences payable 13 41 12 - Taxes payable 1 - - - Unearmed revenues - - - - Obligations under reverses - - - - Purpurchase agreements - - - - General obligation bonds payable - - - - Assessments payable - - - - - Custodial accounts 1,393 3,138 19,491 74 Long-term liabilities 1,393 3,138 19,491 74 Long-term liabilities 2,50 7,59 228 - General obligation bonds payable - - - - - Compensated obsences payable 250 759 228 - Assessments payable - - - - - - - - - - - - - - - <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td>-</td>					-				-
Taxes payable 1 - - - Unearned revenues - - - - Obligations under reverse -	• , ,								-
Unearried revenues	•				41		12		-
Obligations under reverse repurchase agreements - - 985 - General obligation bonds payable - - - - - - Assessments payable -	• •		1		-		-		-
repurchase agreements - - 985 - General obligation bonds payable - - - - Assessments payable - - - - - Custodial accounts - <			-		-		-		-
General obligation bonds payable - <	_						005		
Assessments payable -	· · · · · · · · · · · · · · · · · · ·		-		-		985		-
Custodial accounts -			-		-		-		-
Total current liabilities 1,393 3,138 19,491 74 Long-term liabilities 3,138 19,491 74 General obligation bonds payable - - - - - Compensated absences payable 250 759 228 -			-		-		-		-
Cong-term liabilities Compensated absences payable Compensated absence payable			1 202		2 120		10.401		- 74
General obligation bonds payable - <	total current liabilities		1,393		3,138		17,471		
Compensated absences payable 250 759 228 - Assessments payable -	Long-term liabilities								
Assessments payable -	General obligation bonds payable		-		-		-		-
Estimated claim settlements - - 39,964 - Total long-term liabilities 250 759 40,192 - TOTAL LIABILITIES 1,643 3,897 59,683 74 NET ASSETS Invested in capital assets, net of related debt 214 10,491 29 3,470 Unrestricted (1,592) 8,207 (34,310) 4,811	Compensated absences payable		250		759		228		-
Total long-term liabilities 250 759 40,192 - TOTAL LIABILITIES 1,643 3,897 59,683 74 NET ASSETS Invested in capital assets, net of related debt 214 10,491 29 3,470 Unrestricted (1,592) 8,207 (34,310) 4,811	Assessments payable		-		-		-		-
TOTAL LIABILITIES 1,643 3,897 59,683 74 NET ASSETS Invested in capital assets, net of related debt 214 10,491 29 3,470 Unrestricted (1,592) 8,207 (34,310) 4,811	Estimated claim settlements		~				39,964		
NET ASSETS Invested in capital assets, net of related debt 214 10,491 29 3,470 Unrestricted (1,592) 8,207 (34,310) 4,811	Total long-term liabilities		250		759		40,192		
Invested in capital assets, net of related debt 214 10,491 29 3,470 Unrestricted (1,592) 8,207 (34,310) 4,811	TOTAL LIABILITIES		1,643		3,897		59,683		74
net of related debt 214 10,491 29 3,470 Unrestricted (1,592) 8,207 (34,310) 4,811	NET ASSETS								
net of related debt 214 10,491 29 3,470 Unrestricted (1,592) 8,207 (34,310) 4,811	Invested in capital assets,								
	·		214		10,491		29		3,470
TOTAL NET ACCETS: # 12.700 # 12.001\ # 0.001	Unrestricted		(1,592)		8,207	-	(34,310)		4,811
10/AL NET ASSETS \$ (1,3/8) \$ (8,698 \$ (34,281) \$ 8,281	TOTAL NET ASSETS	\$	(1,378)	\$	18,698	\$	(34,281)	\$	8,281

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS INTERNAL SERVICE FUNDS FOR THE YEAR ENDED DECEMBER 31, 2006 [IN THOUSANDS] (PAGE 1 OF 3)

OPERATING REVENUES	TOTAL	CONSTRUCTION & FACILITIES MANAGEMENT	DES EQUIPMENT REPLACEMENT	EMPLOYEE BENEFITS PROGRAM
Profit on inventory sales				
Sales of inventory	\$ 7,755	\$ -	\$ -	\$ -
Cost of goods sold	(6,826)	-	<u>-</u>	-
Gross profit on inventory	929	_	<u>-</u>	_
Data processing services - intracounty	25,085	_	_	=
Data processing services - other	345	_	_	=
Telecommunication services	1,970	-	_	_
Information resources management fees	1,773	-	-	_
Geographic information systems fees	3,689	-	-	_
Building operation and maintenance				
service fees	29,229	29,229	-	_
Architect/engineering/renovation				
service fees	7,460	7,460	_	-
Benefit program employer contributions	156,921	-	-	156,921
Benefit program employee fees	6,312	-	-	6,312
Financial services	27,610	-	-	
Insurance services	22,736	-	-	-
Equipment rental fees	16,037	-	-	=
Fixed asset data management services	152	-	-	=
Garage shop services	305	-	-	=
Printing and duplication	3,511	-	-	-
Workers' compensation employer				
contributions	37,023	-	-	-
Miscellaneous	1,046	18	102	2
Total operating revenues	342,133	36,707	102	163,235
OPERATING EXPENSES				
Personal services	71,284	22.457	11	1.710
Materials and supplies	10,879	22,457 2,101	11	1,713 23
Contract services and other charges	218,804	8,356	3	23 165,048
Lease and maintenance of equipment	5,524	219	J	165,046
Internal services	19,121	3,119	- 76	259
Depreciation	8,682	230	408	10
Total operating expenses	334,294	36,482	498	167,064
· - ·				
OPERATING INCOME (LOSS)	7,839	225	(396)	(3,829)
NONOPERATING REVENUES				
Interest	7,327	269	32_	1,124
Total nonoperating revenues	7,327	269	32	1,124
NONOPERATING EXPENSES				
Interest	58	43	-	=
(Gain) loss on disposal of capital assets	(520)	(47)	20_	1
Total nonoperating expenses	(462)	(4)	20	1
Income (loss) before contributions				
and transfers	15,628	498	(384)	(2,706)
Capital contributions				(2,700)
Transfers in	1,296	93	525	-
Transfers out	1,984	398	450	1001
	(4,468)	(164)		(22)
CHANGE IN NET ASSETS	14,440	825	591	(2,728)
NET ASSETS - JANUARY 1, 2006 (RESTATED)	53,972	(256)	1,039	12,165
NET ASSETS - DECEMBER 31, 2006	\$ 68,412	\$ 569	\$ 1,630	\$ 9,437

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS INTERNAL SERVICE FUNDS FOR THE YEAR ENDED DECEMBER 31, 2006 (IN THOUSANDS) (PAGE 2 OF 3)

	FINANCIAL MANAGEMENT SERVICES	OFFICE OF INFORMATION RESOURCE MANAGEMENT OPERATING	INFORMATION & TELECOM- MUNICATIONS SERVICES	INSURANCE
OPERATING REVENUES				
Profit on inventory sales				
Sales of inventory	\$ -	\$ -	\$ -	\$ -
Cost of goods sold	· -	· -		-
Gross profit on inventory	-	-	-	-
Data processing services - intracounty	-	-	25,085	-
Data processing services - other	-	-	345	-
Telecommunication services	-	_	1,970	-
Information resources management fees	_	1,773	-	-
Geographic information systems fees	-	_	-	-
Building operation and maintenance				
service fees	-	-	-	-
Architect/engineering/renovation				
service fees	-	-	-	-
Benefit program employer contributions	-	-	-	-
Benefit program employee fees	-	-	-	-
Financial services	27,610	-	-	-
Insurance services	-	-	-	22,736
Equipment rental fees	-	-	-	-
Fixed asset data management services	-	-	-	-
Garage shop services	-	=	=	-
Printing and duplication	-	-	-	-
Workers' compensation employer				
contributions	-	-	-	-
Miscellaneous	92		140	504
Total operating revenues	27,702	1,773	27,540	23,240
OPERATING EXPENSES				
Personal services	18,033	1,170	15,509	1,811
Materials and supplies	237	26	1,302	13
Contract services and other charges	1,801	146	2,487	15,880
Lease and maintenance of equipment	1,085	14	2,557	49
Internal services	6,609	276	2,594	1,108
Depreciation	454	12	1,268	1,100
Total operating expenses	28,219	1,644	25,717	18,862
OPERATING INCOME (LOSS)	(517)	129	1,823	4,378
NONOPERATING REVENUES				
Interest	508_	63		3,846
Total nonoperating revenues	508	63_		3,846
NONOPERATING EXPENSES Interest	-	-	15	-
(Gain) loss on disposal of capital assets	206	-	263	(1)
Total nonoperating expenses	206	-	278	(1)
Income (loss) before contributions				
and transfers	(215)	192	1,545	8,225
Capital contributions	(2.0)	.,_	475	0,223
Transfers in	-	•	731	-
Transfers out	(266)	(1)	(3,298)	(19)
CHANGE IN NET ASSETS	(481)	191	(547)	8,206
NET ASSETS - JANUARY 1, 2006 (RESTATED)	3,363	916	5,885	30,198
NET ASSETS - DECEMBER 31, 2006	\$ 2,882	\$ 1,107	\$ 5,338	\$ 38,404

 $[\]hbox{(a) See Note 15, "Restrictions, Reserves, Designations, and Changes in Equity" - Restatements of Beginning Balances. } \\$

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS INTERNAL SERVICE FUNDS FOR THE YEAR ENDED DECEMBER 31, 2006 (IN THOUSANDS) (PAGE 3 OF 3)

\$ 2,320 \$ - \$ 5,153 \$ - \$ 282 - (2,092) - (4,469) - (265) - 228 - 684 - 17 - 228 - 684 - 17 28 - 684 - 17	GEOG INFOR	COUNTY FRAPHIC MATION TEMS	EQ	TOR POOL UIPMENT RENTAL	PRINTING/ GRAPHIC ARTS SERVICES		ARTS EQUIPMENT			afety & Orkers' I <u>PENSATIO</u> N	WASTEWATER EQUIPMENT RENTAL		
- 228	\$	-	\$		\$	-	\$		\$	-	\$		
3,689		-				-				-			
		-				_		-		_			
		-		_		-		_		-		_	
		-		-		-		-		-		-	
		-		-		-		-		-		-	
		3,689		-		-		-		-		-	
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		-		7 000		-		4 314		-		1 914	
- 40		-		7,707		-						1,014	
		_		40		-				_		_	
- 94 - 53 36 5 3,689 8,271 3,511 7,468 37,059 1,836 2,869 1,493 1,454 2,198 2,371 195 48 3,334 513 2,945 39 298 124 145 1,039 249 23,501 25 104 404 699 248 95 39 283 852 554 1,434 1,759 198 49 3,171 20 2,305 3 751 3,477 9,399 4,279 9,379 27,768 1,506 212 (1,128) (768) (1,911) 9,291 330 - 150 (30) 452 720 193 - 150 (30) 452 720 193 - (150) (1) (716) - (95) 212 (828) (797) (743) 10		-				3,511				-		-	
3,689 8,271 3,511 7,468 37,059 1,836 2,869 1,493 1,454 2,198 2,371 195 48 3,334 513 2,945 39 298 124 145 1,039 249 23,501 25 104 404 699 248 95 39 283 852 554 1,434 1,759 198 49 3,171 20 2,305 3 751 3,477 9,399 4,279 9,379 27,768 1,506 212 (1,128) (768) (1,911) 9,291 330 - 150 (30) 452 720 193 - 150 (30) 452 720 193 - 1(150) (1) (716) - (95) - (150) (1) (716) - (95) - (150) (1) (716)		_		-		_		-		37,023		-	
2.869 1.493 1.454 2.198 2.371 195 48 3.334 513 2.945 39 298 124 145 1.039 249 23,501 25 104 404 699 248 95 39 283 852 554 1.434 1.759 198 49 3,171 20 2,305 3 751 3,477 9,399 4,279 9,379 27,768 1,506 212 (1,128) (768) (1,911) 9,291 330 - 150 (30) 452 720 193 - 150 (30) 452 720 193 - 1(150) (1) (716) - (95) - (150) (1) (716) - (95) - (150) (1) (716) - (95) - (150) (1) (716) - - (95) - (150) (1) (774) 106				94		-		53		36		5	
48 3,334 513 2,945 39 298 124 145 1,039 249 23,501 25 104 404 699 248 95 39 283 852 554 1,434 1,759 198 49 3,171 20 2,305 3 751 3,477 9,399 4,279 9,379 27,768 1,506 212 (1,128) (768) (1,911) 9,291 330 - 150 (30) 452 720 193 - 150 (30) 452 720 193 - (150) (1) (716) - (95) - (150) (1) (716) - (95) - (150) (1) (716) - - - 212 (828) (797) (743) 10,011 618 - 97 - 106 - - - - 405 - - - -		3,689		8,271		3,511		7,468		37,059	-	1,836	
48 3,334 513 2,945 39 298 124 145 1,039 249 23,501 25 104 404 699 248 95 39 283 852 554 1,434 1,759 198 49 3,171 20 2,305 3 751 3,477 9,399 4,279 9,379 27,768 1,506 212 (1,128) (768) (1,911) 9,291 330 - 150 (30) 452 720 193 - 150 (30) 452 720 193 - (150) (1) (716) - (95) - (150) (1) (716) - (95) - (150) (1) (716) - - - 212 (828) (797) (743) 10,011 618 - 97 - 106 - - - - 405 - - - -		2 869		1 493		1 454		2 198		2.371		195	
124 145 1,039 249 23,501 25 104 404 699 248 95 39 283 852 554 1,434 1,759 198 49 3,171 20 2,305 3 751 3,477 9,399 4,279 9,379 27,768 1,506 212 [1,128] [768] [1,911] 9,291 330 - 150 [30] 452 720 193 - 150 [30] 452 720 193 - 150 [30] 452 720 193 - - 150 [30] 452 720 193 - - 150 [1] [716] - [95] - [150] [1] [716] - [95] 212 [828] [797] [743] 10,011 618 - 97 - 106 - - - 405 - - - - <td></td>													
283 852 554 1,434 1,759 198 49 3,171 20 2,305 3 751 3,477 9,399 4,279 9,379 27,768 1,506 212 (1,128) (768) (1,911) 9,291 330 - 150 (30) 452 720 193 - 150 (30) 452 720 193 - 150 (30) 452 720 193 - (150) (1) (716) - (95) - (150) (1) (716) - (95) 212 (828) (797) (743) 10,011 618 - 97 - 106 - - - 405 - - - - - 405 - - - - - 405 - - - - - 405 - - - - - 405 - - - - - 405 - - - - - 405 - - -													
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212 (1,128) (768) (1,911) 9,291 330 - 150 (30) 452 720 193 - 150 (30) 452 720 193 - 150 (11) (716) - (95) - (150) (11) (716) - (95) - (150) (11) (716) - (95) 212 (828) (797) (743) 10,011 618 - 97 - 106 - - - 405 - - - - (4) (226) (6) (142) (17) (303) 208 (552) (803) (779) 9,994 315 (7) 18,076 (575) 19,477 (0) (44,275) 7,966 (0)		49											
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- 150 (30) 452 720 193 - <t< td=""><td></td><td>212</td><td></td><td>(1,128)</td><td></td><td>(768)</td><td></td><td>(1,911)</td><td></td><td>9,291</td><td></td><td>330</td></t<>		212		(1,128)		(768)		(1,911)		9,291		330	
- 150 (30) 452 720 193 - <t< td=""><td></td><td>_</td><td></td><td>150</td><td></td><td>(30)</td><td></td><td>452</td><td></td><td>720</td><td></td><td>193</td></t<>		_		150		(30)		452		720		193	
- (150) (1) (716) - (95) 212 (828) (797) (743) 10,011 618 - 97 - 106 - - - 405 - - - - (4) (226) (6) (142) (17) (303) 208 (552) (803) (779) 9,994 315 (7) 18,076 (575) 19,477 (a) (44,275) 7,966 (a)								452		720		193	
- (150) (1) (716) - (95) 212 (828) (797) (743) 10,011 618 - 97 - 106 - - - 405 - - - - (4) (226) (6) (142) (17) (303) 208 (552) (803) (779) 9,994 315 (7) 18,076 (575) 19,477 (a) (44,275) 7,966 (a)		_		-		-		-		-		-	
- (150) (1) (716) - (95) 212 (828) (797) (743) 10,011 618 - 97 - 106 - - - 405 - - - - (4) (226) (6) (142) (17) (303) 208 (552) (803) (779) 9,994 315 (7) 18,076 (575) 19,477 (a) (44,275) 7,966 (a)		_		(150)		(1)		(716)		_		(95)	
- 97 - 106 - 405 (4) (226) (6) (142) (17) (303) 208 (552) (803) (779) 9,994 315 (7) 18,076 (a) (575) 19,477 (a) (44,275) 7,966 (a)		-											
- 97 - 106 - 405 (4) (226) (6) (142) (17) (303) 208 (552) (803) (779) 9,994 315 (7) 18,076 (a) (575) 19,477 (a) (44,275) 7,966 (a)		212		(828)		(797)		(743)		10,011		618	
- 405										-			
208 (552) (803) (779) 9,994 315 (7) 18,076 (a) (575) 19,477 (a) (44,275) 7,966 (a)										-			
208 (552) (803) (779) 9,994 315 (7) 18,076 (a) (575) 19,477 (a) (44,275) 7,966 (a)		(4)		(226)		(6)		(142)		(17)		(303)	
(7) 18,076 ^(a) (575) 19,477 ^(a) (44,275) 7,966 ^(a)		208		(552)		(803)		(779)		9,994		315	
		(7)								(44,275)		7,966 ^[a]	
$\frac{\psi}{\psi} = \frac{17,027}{201} = \frac{\psi}{\psi} = \frac{17,070}{10,070} = \frac{\psi}{\psi} = \frac{104,201}{1000} = \frac{\psi}{\psi} = \frac{104,201}{1000} = \frac{\psi}{\psi} = \frac{104,201}{1000} = \frac{\psi}{\psi} = \frac{104,201}{1000} = 104,201$	\$	201	\$	17,524	\$	(1,378)	\$	18,698	\$	(34,281)	\$	8,281	

COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS FOR THE YEAR ENDED DECEMBER 31, 2006 (IN THOUSANDS) (PAGE 1 OF 3)

		TOTAL	&	ISTRUCTION FACILITIES NAGEMENT		QUIPMENT CEMENT	E	MPLOYEE BENEFITS ROGRAM
CASH FLOWS FROM OPERATING ACTIVITIES								
Cash received from users	\$	343,705	\$	36,772	\$	11	\$	163,736
Cash payments to suppliers for goods and services		(260,284)		(13,936)		(112)		(164,627)
Cash payments for employee services		(70,038)		(22,145)		(11)		(1,707)
Other operating revenues		1,046		18_		102		2
Net cash provided (used) by operating activities		14,429		709		(10)		(2,596)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES								
Interfund loan principal		708		-		-		-
Transfers in		1,984		398		450		-
Transfers out		(4,146)		(145)				(12)
Net cash provided (used) by noncapital financing								
activities		(1,454)		253_		450		(12)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES								
Acquisition of assets		(10,575)		(166)		(338)		(1,890)
Principal paid on general obligation bonds		(1,200)		(155)		-		-
Interest paid on general obligation bonds		(75)		(37)		-		-
Principal paid on assessment		(15)		(15)		-		-
Interest paid on assessment		(7)		(7)		-		-
Proceeds from disposal of capital assets		1,389				(1)		
Net cash used by capital and related								
financing activities		(10,483)		(380)		(339)		(1,890)
CASH FLOWS FROM INVESTING ACTIVITIES Increase in allocation of pooled reverse repurchase								
agreement		(7,214)		-		-		(2,298)
Interest on investments (Including unrealized gains/								
losses reported as cash and cash equivalents)		7,327		269		32		1,124
Proceeds from sales of investments		111			****			_
Net cash provided (used) by investing activities		224		269		32		(1,174)
NET INCREASE (DECREASE) IN CASH AND								
CASH EQUIVALENTS		2,716		851		133		(5,672)
CASH AND CASH EQUIVALENTS - JANUARY 1, 2006		165,476		2,537		479		29,711
CASH AND CASH EQUIVALENTS - DECEMBER 31, 2006	\$	168,192	<u>\$</u>	3,388	\$	612	\$	24,039
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES								
Operating income (loss)	¢	7,839	¢	225	ď	(207)	đ	12 0201
	\$	7,037	\$	225	\$	(396)	\$	(3,829)
ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES								
Depreciation		8,682		230		408		10
Employer paid benefits		0,002		230		400		10
Change in assets - (increase) decrease								
Accounts receivable, net		112		47		-		63
Due from other funds		(4,490)		35		11		-
Due from other governments, net		(251)		-		-		-
Inventory of supplies Prepayments		287		219		-		-
Change in liabilities - increase (decrease)		(5,553)		-		-		-
Accounts payable		2,880		(338)		(33)		417
Estimated claim settlements		2,382				-		382
Due to other funds		871		(21)		-		(85)
Wages payable		177		120		-		(21)
Taxes payable Custodial accounts		(1)		-		-		-
Unearned revenues		27 398		-		-		27
Compensated absences		1,069		192		-		413 27
Total adjustments		6,590		484		386		1,233
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$	14,429	\$	709	\$	(10)	\$	(2,596)
NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES			<u> </u>		<u>*</u>	1.01	*	12,070]
Contributions of capital assets from government	\$	1,296	\$	93	\$	525	\$	-

COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS FOR THE YEAR ENDED DECEMBER 31, 2006 (IN THOUSANDS) (PAGE 2 OF 3)

MAN	NANCIAL NAGEMENT ERVICES	INFC RES MAN	FICE OF DRMATION SOURCE IAGEMENT ERATING	TE MUM	IFORMATION & TELECOM- MUNICATIONS SERVICES		INSURANCE		GCOUNTY GRAPHIC RMATION (STEMS	EQ	OR POOL UIPMENT RENTAL
\$	26,672 (10,173) (17,834) 92	\$	1,613 (599) (1,119)	\$	27,688 (8,172) (15,062) 140	\$	22,752 (22,368) (1,773) 504	\$	3,684 (555) (2,828)	\$	8,501 (6,650) (315) 94
	(1,243)		(105)		4,594		(885)		301		1,630
	_		_		_		_				_
			-		731		-		-		405
	(177)		(1)		(3,134)		(15)		(4)		(226)
	(177)		(1)		(2,403)		(15)		(4)		179_
	(112)		(1)		(374) (1,045)		(1)		(68)		(4,820)
	-		-		(38)		-		-		-
	-		-		-		-		-		-
	-				-		-				377_
	(112)		(1)		(1,457)		(1)		(88)		(4,443)
	-		-		-		(5,901)		-		-
	508		63		-		3,846		-		150
	508_		63		-		(2,055)				150
	(1,024)		(44)		734		(2,956)		229 253		(2,484)
\$	5,818 4,794	\$	1,393	\$	7,048 7,782	\$	86,534 83,578	\$	482	\$	5,892 3,408
\$	(517)	\$	129_	\$	1,823	\$	4,378	\$	212	\$	(1,128)
	454		12		1,268		1		49		3,171
	-		-		-		-		-		1,177
	- (635)		- (1.(0)		12		16		(1)		(1.7/0)
	(288)		(160)		259 21		-		(4)		(1,768)
	-		-		-		(5,553)		-		(20)
	19		10		1,262		1,300		(5)		218
	(460)		- (147)		- (497)		(901) (164)		10		(21)
	(3)		13		37 (1)		11		11 (1)		(5) -
	- - (15)		-		-		-		- =		-
	202 (726)		(234)		410 2,771		(5,263)		30 89		<u>6</u> 2,758
\$	(1,243)	\$	(105)	\$	4,594	\$	(885)	\$	301	\$	1,630
\$	-	\$	-	\$	475	\$	-	\$	-	\$	97

COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS FOR THE YEAR ENDED DECEMBER 31, 2006 (IN THOUSANDS) (PAGE 3 OF 3)

		PRINTING/ GRAPHIC ARTS SERVICES		PUBLIC WORKS EQUIPMENT RENTAL		SAFETY & WORKERS' COMPENSATION		WASTEWATER EQUIPMENT RENTAL	
CASH FLOWS FROM OPERATING ACTIVITIES									
Cash received from users	\$	3,523	\$	11,748	\$	35,487	\$	1,518	
Cash payments to suppliers for goods and services		(2,725)		(6,994)		(22,516)		(857)	
Cash payments for employee services		(1,440)		(3,710)		(2,318)		224	
Other operating revenues Net cash provided (used) by operating activities		(642)		1,097		36 10,689		<u>5</u> 890	
		(042)		1,077		10,007		070	
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES Interfund loan principal		708							
Transfers in		706		-				-	
Transfers out		(2)		(140)		(17)		(273)	
Net cash provided (used) by noncapital financing						· · · · · ·			
activities		706		(140)		(17)		(273)	
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES									
Acquisition of assets		(35)		(1,902)		(17)		(851)	
Principal paid on general obligation bonds		-		-		-		-	
Interest paid on general obligation bonds		-		-		-		-	
Principal paid on assessment Interest paid on assessment		-		-		-		-	
Proceeds from disposal of capital assets		1		914		-		98	
Net cash used by capital and related				714				70	
financing activities		(34)		(988)		(17)		(753)	
CASH FLOWS FROM INVESTING ACTIVITIES									
Increase in allocation of pooled reverse repurchase agreement		_		_		985		_	
Interest on investments (Including unrealized gains/									
losses reported as cash and cash equivalents)		(30)		452		720		193	
Proceeds from sales of investments		-				111			
Net cash provided (used) by investing activities		(30)		452		1,816		193	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS				421		12,471		67	
		•						57	
CASH AND CASH EQUIVALENTS - JANUARY 1, 2006				10,298		11,335		4,178	
CASH AND CASH EQUIVALENTS - DECEMBER 31, 2006	\$		\$	10,719	\$	23,806	\$	4,235	
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES									
Operating income (loss)	\$	(768)	\$	(1,911)	\$	9,291	\$	330	
ADJUSTMENTS TO RECONCILE OPERATING INCOME TO			- I	11/11/1	-1		4		
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES									
Depreciation		20		2,305		3		751	
Employer paid benefits Change in assets - (increase) decrease		=		(1,596)		-		419	
Accounts receivable, net		-		_		(9)		_	
Due from other funds		(3)		(136)		(1,527)		(578)	
Due from other governments, net		16		-		-		-	
Inventory of supplies Prepayments		-		91		-		(3)	
Change in liabilities - increase (decrease)								-	
Accounts payable		150		(71)		(25)		(24)	
Estimated claim settlements Due to other funds		172)		2 221		2,901		- (5)	
Wages payable		(72) (3)		2,331 17		2		(5)	
Taxes payable		1		-		-		-	
Custodial accounts		-				-		-	
Unearned revenues Compensated absences		- 17		- 67				-	
Total adjustments		126		3,008		53 1,398		560	
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$	(642)	\$	1,097	\$	10,689	\$	890	
NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES Contributions of capital assets from government		<u>-</u>	\$	106	\$		\$		